

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., et al.¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 2712

**ORDER GRANTING MOTION OF DEBTORS TO DETERMINE TAX LIABILITY
AND STAY PROCEEDINGS**

Upon the *Motion of Debtors To Determine Tax Liability and Stay Proceedings* (the “**Motion**”);² and this Court having jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of these Chapter 11 Cases and the Motion in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that proper and adequate notice of the Motion and the relief requested therein has been provided in accordance with the Bankruptcy Rules and the Local Rules, and that, except as otherwise ordered herein, no other or further notice is necessary; and objections (if any) to the Motion having

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Motion.

been withdrawn, resolved or overruled on the merits; and this Court having found and determined that the relief set forth in this Order is in the best interests of the Debtors and their estates; and that the legal and factual bases set forth in the Motion, and at the hearing (if any) establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED:

1. The Motion is GRANTED as set forth herein.
2. Pursuant to section 505(a) of the Bankruptcy Code, the Court finally determines that the Asserted Market Values set forth on **Schedule 1** attached hereto will be the Adjusted Market Values upon which the appraisal rolls will be set and will serve as the appropriate bases upon which the Taxing Authorities are to compute taxes for the tax years 2024 and 2025 once the supplemental appraisal records reflecting the Adjusted Market Values are transmitted to the Taxing Authorities.
3. Nothing contained in this Order shall impair the rights of the Debtors to seek, pursuant to section 505 of the Bankruptcy Code, a refund of any taxes previously paid with respect to the Property. Nothing contained in this Order shall impair the rights of the Taxing Authorities to object to a requested refund by Debtors under section 505 of the Bankruptcy Code.
4. Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
5. The Parties are authorized to take all actions necessary and appropriate to give effect to this Order.
6. This Court shall retain jurisdiction over any and all issues arising from or related to the implementation and interpretation of this Order.

Schedule 1

<i>COUNTY</i>	<i>APPRAISAL DISTRICT</i>	<i>APPRAISAL DISTRICT ACCOUNT NO.</i>	<i>SITUS ADDRESS</i>	<i>TAX YEAR</i>	<i>AGREED MARKET VALUE</i>
<i>Tax Year 2024</i>					
El Paso	El Paso Central Appraisal District	081899935060034	10771 Gateway South Blvd	2024	\$ 221,240
El Paso	El Paso Central Appraisal District	200499915370050	1590 George Dieter Dr	2024	\$ 431,158
El Paso	El Paso Central Appraisal District	20PP99931562034	6375 Montana Ave	2024	\$ 466,948
El Paso	El Paso Central Appraisal District	199399908320034	7025 N Mesa St	2024	\$ 372,312
<i>Tax Year 2025</i>					
Angelina	Angelina County Appraisal District	P-44-44100-1403	809 S Timberland Dr	2025	\$ 224,300
Bexar	Bexar Appraisal District	00000-119-5476	8318 Fm 78	2025	\$ 383,911
Bowie	Bowie Central Appraisal District	40900010315	96-96A Oaklawn Village	2025	\$ 229,629
Brazoria	Brazoria County Appraisal District	9339-0475-500	125 Highway 332 W	2025	\$ 240,210
Brown	Brown County Appraisal District	P2003-5331-01	315 E Commerce St	2025	\$ 227,210
Cameron	Cameron Appraisal District	00-0100-0023-1652-04	1601 E Price Rd	2025	\$ 271,991
Cameron	Cameron Appraisal District	00-0100-2011-1443-00	2014 S. Expressway 83	2025	\$ 276,637
Collin	Collin Central Appraisal District	P-9000-202-8072-1	105 S Central Expy	2025	\$ 356,761
Comal	Comal Appraisal District	2019967000000	139 S Interstate 35	2025	\$ 233,240
Cooke	Cooke County Appraisal District	128067	1104 E Highway 82	2025	\$ 226,468
Denton	Denton Central Appraisal District	P924853	1374 W Main St	2025	\$ 343,777
Denton	Denton Central Appraisal District	P930401	3621 N Josey Ln	2025	\$ 323,648
Ector	Ector County Appraisal District	99200.36336.00000	3118 Andrews Hwy	2025	\$ 293,873
El Paso	El Paso Central Appraisal District	081899935060034	10771 Gateway South Blvd	2025	\$ 264,928
El Paso	El Paso Central Appraisal District	200499915370050	1590 George Dieter Dr	2025	\$ 342,305
El Paso	El Paso Central Appraisal District	20PP99931562034	6375 Montana Ave	2025	\$ 382,156
El Paso	El Paso Central Appraisal District	199399908320034	7025 N Mesa St	2025	\$ 291,085
Ellis	Ellis Appraisal District	98.5900.013.001.90.112	507 N Highway 77	2025	\$ 250,857
Grayson	Grayson Central Appraisal District	6P02575	2222 Texoma Pkwy	2025	\$ 192,413
Hidalgo	Hidalgo County Appraisal District	W3800-99-120-0000-98	1015 N Texas Blvd	2025	\$ 296,044
Hidalgo	Hidalgo County Appraisal District	T3663-99-000-001A-11	313 E Trenton Rd	2025	\$ 272,257
Hood	Hood Central Appraisal District	91000.000.7662.0	1820 Acton Hwy	2025	\$ 211,570

Johnson	Central Appraisal District of Johnson County	126.5528.92230	1615 W Henderson St	2025	\$	229,875
Johnson	Central Appraisal District of Johnson County	126.5525.97288	648 SW Wilshire Blvd	2025	\$	307,630
Kerr	Kerr Central Appraisal District	P70785	1305 Sidney Baker St	2025	\$	298,456
Lubbock	Lubbock Central Appraisal District	P323679	3303 98th St.	2025	\$	318,663
Lubbock	Lubbock Central Appraisal District	P168891	5402 4th St	2025	\$	246,834
McLennan	McLennan Central Appraisal District	48B136680	4905 W Waco Dr	2025	\$	265,340
Midland	Midland Central Appraisal District	P000026278	4715 Billingsley Blvd	2025	\$	330,990
Navarro	Navarro Central Appraisal District	BP00002408	1955 W 7th Ave	2025	\$	00.00
Orange	Orange County Appraisal District	045331-000525	2260 Macarthur Dr	2025	\$	226,779
Potter-Randall	Potter-Randall Appraisal District	B-000-0890-6205	3415 Bell St	2025	\$	273,759
Rockwall	Rockwall Central Appraisal District	114581	2855 Ridge Rd	2025	\$	387,569
Smith	Smith County Appraisal District	4010-013-37650-00	1421 S Beckham Ave	2025	\$	203,043
Smith	Smith County Appraisal District	4009-000-88820-00	4400 S Broadway Ave	2025	\$	319,303
Taylor	Central Appraisal District of Taylor County	P5399094700	3204 S. Clack St	2025	\$	241,599
Travis	Travis Central Appraisal District	432650	801 E William Cannon Dr	2025	\$	342,335
Victoria	Victoria Central Appraisal District	98000-000-85840	8402 N Navarro St	2025	\$	257,190
Webb	Webb County Appraisal District	800-02022-114	2310 E Saunders St	2025	\$	275,121
Webb	Webb County Appraisal District	801-02013-113	7807 San Dario	2025	\$	263,881
Wichita	Wichita Appraisal District	59000022232	3923 Kell Blvd	2025	\$	255,601
Williamson	Williamson Central Appraisal District	P-17-P194-4040-3949-15	850 N Bell Blvd	2025	\$	00.00
Williamson	Williamson Central Appraisal District	P-16-P194-7040-2219-00	8666 Spicewood Springs Rd	2025	\$	00.00